

DEC 29 '09 2:30 PM

SURFACE TRANSPORTATION BOARD

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December 29, 2009

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract 4-7545 Rider 8

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 18, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: M&G Polymers USA, LLC
State Route 2
Apple Grove, WV 25502]

Section Chief
December 29, 2009
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A description of the railroad equipment covered by the enclosed document is:

60 railcars within the series ACFX 038530 - ACFX 068111 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to M&G Polymers USA, LLC, a Delaware Limited Liability Company ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain **Master Service Contract as identified on Schedule A** (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

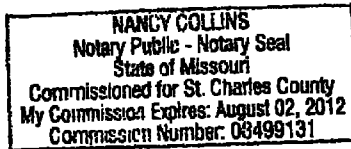
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: *Umesh Choksi*
Name: Umesh Choksi
Title: CFO & Treasurer

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 18th day of Dec, 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Nancy Collins
Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

M&G Polymers USA, LLC

Contract 4-7545 rider 8 dated 11/1/07

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	038530
	Hopper	ACFX	038542
	Hopper	ACFX	038545
	Hopper	ACFX	038564
	Hopper	ACFX	038591
	Hopper	ACFX	038623
	Hopper	ACFX	038655
	Hopper	ACFX	038676
	Hopper	ACFX	038752
	Hopper	ACFX	038755
	Hopper	ACFX	038779
	Hopper	ACFX	038785
	Hopper	ACFX	038920
	Hopper	ACFX	039372
	Hopper	ACFX	039404
	Hopper	ACFX	040310
	Hopper	ACFX	040313
	Hopper	ACFX	040332
	Hopper	ACFX	040334
	Hopper	ACFX	040342
	Hopper	ACFX	040344
	Hopper	ACFX	040362
	Hopper	ACFX	040395
	Hopper	ACFX	041081
	Hopper	ACFX	041084
	Hopper	ACFX	041087
	Hopper	ACFX	041104
	Hopper	ACFX	041107
	Hopper	ACFX	041645
	Hopper	ACFX	041885
	Hopper	ACFX	041886
	Hopper	ACFX	041896
	Hopper	ACFX	041905
	Hopper	ACFX	041908

Schedule A

Equipment

M&G Polymers USA, LLC

Contract 4-7545 rider 8

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	041909
	Hopper	ACFX	041914
	Hopper	ACFX	064753
	Hopper	ACFX	064780
	Hopper	ACFX	064793
	Hopper	ACFX	064838
	Hopper	ACFX	064860
	Hopper	ACFX	064980
	Hopper	ACFX	065233
	Hopper	ACFX	065248
	Hopper	ACFX	065261
	Hopper	ACFX	065267
	Hopper	ACFX	065281
	Hopper	ACFX	065289
	Hopper	ACFX	065300
	Hopper	ACFX	065317
	Hopper	ACFX	065320
	Hopper	ACFX	066666
	Hopper	ACFX	066744
	Hopper	ACFX	067315
	Hopper	ACFX	067340
	Hopper	ACFX	067346
	Hopper	ACFX	067439
	Hopper	ACFX	067520
	Hopper	ACFX	067548
	Hopper	ACFX	068111

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 12/29/09



Robert W. Alvord